

रजिस्टर्ड नं० पी०/एस० एम० 14



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बुधवार, 16 मार्च, 1988/26 फाल्गुन, 1909

हिमाचल प्रदेश सरकार

[Authoritative English Text of this Government notification No. EXN.F(11)-1/87, dated 10-3-88 as required under Article 348 (3) of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 10th March, 1988

No.EXN.F(11)-1/87.—In exercise of the powers conferred by section 5-A of the Himachal Pradesh General Sales Tax Act, 1968, the Governor of Himachal Pradesh is pleased to direct that

there shall be levied under the said section a tax on the purchase of goods by dealers liable to pay tax under the said Act at the rate at which the tax is payable on the sale thereof:

Provided that where any such dealer sends such goods or goods manufactured therefrom to his branch or commission agent or any other person on his behalf in any State and such branch, commission agent or other person is a registered dealer under the sales tax law of that State and produces a certificate from the concerned Assessing Authority of that State or produces affidavit of the consignee and affidavit of the consignor of such goods duly attested by a Magistrate, Oath Commissioner or Notary public in the form attached to this Notification, to the effect that the goods in question have been so sent, received and entered in the account books of the consignee, the rate of tax on the purchase of such goods shall be four paise in a rupee on the purchase value thereof.

By order.
S. S. SIDHU,
Secretary.

CERTIFICATE OF THE ASSESSING AUTHORITY

Certified that the following goods of the purchase value noted against them sent by M/s. of district of State holding R. No. have been received, accounted for and entered in the account books of M/s. holding R. C. No.

Sl. No.	Description of goods	Purchase value of goods
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Assessing Authority.

AFFIDAVIT TO BE GIVEN BY THE CONSIGNEE

I son of resident of M/s. hereby solemnly affirm and declare that the following goods of the purchase value noted against them sent by M/s. holding Registration Certificate No. have been received, accounted for and entered in the account books of my above mentioned concern:

Sr. No.	Description of goods	Purchase value of goods
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Consignee.

I solemnly affirm and declare that the contents of the above affidavit are true to the best of my knowledge and belief.

Consignee.

I, son of
resident of holding Registration Certificate No.
under the style of M/s. hereby solemnly affirm and declare that the
following goods of the purchase value noted against them have been sent by the above mentioned
concern of M/s. holding Registration Certificate No.
for sale and consumption outside Himachal Pradesh State and that no part of the goods has been
retained to be consumed or otherwise utilised in the Himachal Pradesh State:

Sl. No.	Description of goods	Purchase value of goods

I solemnly affirm and declare that the contents of the above affidavit are true to the best of my knowledge and belief.

Consignor.

